

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 6095**

**BILL NUMBER:** SB 39

**NOTE PREPARED:** Feb 3, 2011

**BILL AMENDED:** Jan 27, 2011

**SUBJECT:** Tax Structure Study.

**FIRST AUTHOR:** Sen. Landske

**FIRST SPONSOR:** Rep. Clere

**BILL STATUS:** As Passed Senate

**FUNDS AFFECTED:** X GENERAL  
DEDICATED  
FEDERAL

**IMPACT:** State

**Summary of Legislation:** (Amended) This bill requires the Commission on State Tax and Financing Policy to study how the Indiana income tax structure, including existing and potentially new income tax credits and deductions, may influence a senior's decision on residency in Indiana after retirement.

**Effective Date:** (Amended) Upon passage.

**Explanation of State Expenditures:** (Revised) This bill requires the Commission on State Tax and Financing Policy to study the Indiana income tax structures's influence on decisions of residency in Indiana after retirement during the 2011 interim. The Commission must report its findings and recommendations to the Legislative Council before November 1, 2011. There should be no additional expense to include this topic of study.

The Commission on State Tax and Financing Policy is a statutory committee with members designated by the Legislative Council. As with other interim committees, the Legislative Council provides funding to the Commission for per diem, mileage, and travel expense reimbursement for Commission members. The Commission, like other interim study committees, is staffed by the Legislative Services Agency.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Legislative Council.

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Jessica Harmon, 317-232-9854.